

CERTIFICATE

2011

To the Clerk of Wyandotte County, State of Kansas

We, the undersigned, officers of

Downtown Shareholder Self Supporting Municipal Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

maximum expenditures for the various funds for the year 2011; and (3) the

Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

Table of Contents:		Page No.	2011 Adopted Budget		
			Expenditure	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-17,102	6	383,500	223,060	
Debt Service	10-113				
Totals	XXXXXXXXXX		383,500	223,060	
Budget Summary		0			
Neighborhood Revitalization Rebate			Is a Resolution required?	No	
Resolution					

Assisted by: Ed Linnebur

Downtown Shareholders

Address: 726 Armstrong, suite 201
Kansas City, KS 66101

County Clerk's Use Only

November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Attest: _____, 2010

County Clerk

Governing Body

Amount of Levy

2010 Valuation Information for Valuation Adjustments:

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Special District Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

The Special District spreadsheet is designed with having only one county providing taxing support.

This spreadsheet has tabs for General Fund (gen), Debt Service (DebtService), two tax levy pages (levypage8), two non-budgeted levy pages (nolevypage9), one non-budgeted pages which holds five funds (NonBud), Budget Summary page (summ), and Resolution page (Resolution).

Submitting the Budget

Budgets are required to be sent to the County Clerk **by August 25** of each year.

K.S.A. 79-2926 requires budgets to be submitted by electronic means. Contact your County Clerk for the specify instruction as to submission of the budget.

General Instructions

All figures should be input as whole numbers only.

The sheet names are in () beside the form name.

Enter information in all areas that are green if they apply to the budget you are preparing.

The light shaded areas are protected because these contain formulas which should not be changed. Any errors within a yellow area will need to be corrected on the input sheet or where the information is entered for that formula.

The blue areas indicated where the information comes from to complete the section input.

Red areas are for notes or indicate a problem area that will need possible corrective action taken.

To print the spreadsheets, you can either print one sheet or all of the sheets at once.

Special District Computer Spreadsheet Preparation

1. The used of this spreadsheet is designed for a special district having only one county support.
2. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the . **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

revised 1/05/10

2a. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.

3. The input tab 'inputBudSum' is used to put the date, time, and location for the budget hearing. Also, provides for the location to where the budget information can be review at. The tab has green areas to input the information which is link to the Budget Summary page.

3a. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in compliance with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

4. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, and the budget from two years ago(the year for actual year column for the current year budget) . After the information has been entered, please verify the data is correct. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

4a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.

4b. If the special district chooses not to use the delinquency rate for all tax levy funds, then the special district must delete the rate from those funds. First step, go to the fund tab the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab and complete the same steps.

5. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages . If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

5a. The Certificate page has a statement 'Is a Resolution required?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 14. If a 'Yes' appears then a resolution is required to be completed and attached to the budget. No action is required if a 'No' appears.

5b. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided.

6. The majority of information on the Computation to Determine Limit Page (computation) comes from data on the Input Pages (inputpryr and inputOth) and Debt Service Page (DebtService). If there is incorrect information on the Computation Page, please correct the source of the information from either the Input Page or Debt Service Page. If you can not correct the error, please call us for assistance.

6a. The information for Computation to Determine Limit page (computation) comes from data on the input pages (inputpryr and inputoth). If a error is found, please correct the information from the input pages.

6b. Print the Resolution page (resolution) if the max levy is exceeded. Complete the printed resolution and ensure to attached it to the budget.

7. Motor Vehicle Allocation and Slider (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). If figures appear to be wrong, do not correct the figures from here, but go to the input pages. The computed tables are linked to the appropriate funds.

8. The Schedule of Transfers (transfers) is completed from the individual completed fund pages and ensure to provide the statute that authorizes the transfer.

8a. The adjusted totals of transfers are link to the Budget Summary page 'Less: Transfers'.

8b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the Budget Summary current and proposed columns. These types of transfers are not truely an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

8c. TransferStatutes tab provides statute reference for transfers which are not already identified.

9. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligation and revenue bond totals for budget year is entered on the Budget Summary but you must enter the amounts on the (inputpryr) for the other two years from the current year budget. **If the special district does not have any debt, then on the first line enter 'none'.**

10. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed for all transactions which at the end of the least period the item will be owned by the special district. Principal Balance Due for the actual year is shown on the Budget Summary page and prior years are linked from the input page (inputpryr). **If the special district does not have any leases, then on the first line enter 'none'**

11. Individual fund sheets (tab names gen, levy pages, nolevy pages, and nonbud) need to be completed, using only those you need and numbering each page used. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages.

11a. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 11 for instructions for the neighborhood revitalization rebate for the proposed budget year.

11b. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the special district to enter an amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block exceeds the 5%, a warning "Exceeds 5%" will appear and the block turns red. In order to remove this warning message, you **must reduce** the non-appropriate figure.

11c. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

11d. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

11e. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement 'See Tab E' will appear.

11f. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered into the block for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule for K.S.A. 79-2927. If the amount **exceeds** the 10% Rule, the block will turn red, the amount bolded, and a red statement will appear 'Exceed 10% Rule'. In order to remove the statement and return the block to normal, you must reduce the amount to either 10% or less.

11g. The Debt Service fund page (DebtService) can contain all debts owe by the special district and the amounts should agree with the Statement of Indebtedness amounts. Debts that are not from a tax levy fund should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts.

11h. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

12. Neighborhood Revitalization (nhood) should be completed only after all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page.

12a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table.

12b. **Note**: You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

12c. **Note**: If you do not have Neighborhood Revitalization, this step is not done.

13. Budget Summary (summ) should link the information from other worksheets. If you find information which is not correct, please go to the worksheet from which the information is linked, and take corrective action. If you can not correct the error, please contact us for assistance.

13a. At the bottom, there is a green shaded area, enter the page number.

13b. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing.

13c. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget to the County Clerk.

14. Certificate (cert) form should be reviewed to verify that all amounts agree with the fund pages and Budget Summary page. Ensure the Certificate page is signed by the governing body.

15. Review all forms to see that the amounts match and everything is printed properly.

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) Downtown Shareholder Self Supporting Mu
Enter County Name followed by 'County' Wyandotte County

Enter year being budgeted (YYYY)

2011

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2010 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:

	Statute	<u>2010</u> *Expenditures*	Amount of 2009 Ad Valorem Tax
General	12-17,102	404,315	231,275
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2010 Budgeted Year

231,275

Other (non-tax levy) fund names:

Total Expenditures for 2010 Budgeted Year

404,315

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2010 Budget, Budget Summary Page:

2008 Tax Rate
(2009 Column)

General	
Debt Service	
	0
	0

0.000
0.000
0.000

Total

Total Tax Levied (2009 budget column)

Assessed Valuation (2009 budget column)

revised 9/22/09

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks 2011 Budget Information:

Total Assessed Valuation for 2010	17,841,623
New Improvements for 2010	0
Personal Property excluding oil, gas, and mobile homes- 2010	0
Property that has changed in use for 2010	0
Personal Property excluding oil, gas, and mobile homes- 2009	0
Neighborhood Revitalization - 2011	0

Actual Tax Rates for the 2010 Budget:

<u>Fund</u>	<u>Rate</u>
General	10.497
Debt Service	0.000
0	
0	
Total Tax Rates	10.497

Final Assessed Valuation from the November 1, 2009 Abstract

From the County Treasurer's Budget Information - 2011 Budget Year Estimates:

Motor Vehicle Tax Estimate	0
Recreational Vehicle Tax Estimate	0
16/20 M Vehicle Tax	0
LAVTR	0
Slider	0
	0

Computation of Delinquency

Actual Delinquency for 2009 Tax (round to three decimal places)

Rate used in this budget will be shown on all fund pages with a tax levy**

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2009 Budget Certificate Page

Funds	2009 Expenditure Amounts Budget Authority	Note: If the 2009 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	383,500	
Debt Service	0	
0		
0		
0		
0		

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Date: September 16, 2010 Must be at least 10 days between date p

Time: 7:00 p.m.

Location: in the Commission Chambers of the Municipal Office Building

Available at: United Government Budget Office, 701 N 7th Street, Room 510

Examples

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: Shawnee County Clerk's Office/Some one residence/Township Hall/Local Lil

Available at: Shawnee County Clerk's Office

ublished and hearing held.

brary

Downtown Shareholder Self Supporting Municipal Improvement District
Wyandotte County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2010 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	231,275	0	0	0	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	231,275	0	0	0	0

County Treas MVT Estimate

0

County Treas RVT Estimate

0

County Treas 16/20 M Vehicle Tax Estimate

0

County Treas Slider Estimate

0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Slider Factor 0.00000

2011

Downtown Shareholder Self Supporting Municipal Improvement District
Wyandotte County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
NONE					
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

***Note:** Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

Transfer Statutes – Special Districts

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road improvements.

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-1559. Transfer to and from special township fire district reserve fund. Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

STATEMENT OF INDEBTEDNESS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	1,510	3,349
Receipts:			
Ad Valorem Tax	196,810	205,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
LAVTR			0
Slider			0
In Lieu of Taxes			
ReEntry DOJ	0	55,000	40,000
Unified Government	150,000	0	50,000
LISC	0	65,000	53,500
Exempt Funds	1,984	1,984	1,984
GSA	6,488	38,934	39,000
LISC start up funds	40,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	395,282	365,918	184,484
Resources Available:	395,282	367,428	187,833
Expenditures:			
Safety	191,569	198,208	205,000
Cleaning	116,702	100,270	105,000
Landscaping	0	10,095	14,000
Marketing	833	5,000	7,000
Management	51,665	50,506	52,500
Start up	33,003		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	393,772	364,079	383,500
Unencumbered Cash Balance Dec 31	1,510	3,349	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	383,500	404,315	Non-Appr Bal 0
See Tab A			Tot Exp/Non-Appr Bal 383,500
			Tax Required 195,667
			Del Comp Rate: 14.000% 27,393
			Amount of 2010 Ad Valorem Tax 223,060

Downtown Shareholder Self Supporting Municipal Improvement District

2011

FUND PAGE[illegible]

Page No.

Downtown Shareholder Self Supporting Municipal Improvement District
Wyandotte County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District

2011

Adopted Budget

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.000%
			Amount of 2010 Ad Valorem Tax

Downtown Shareholder Self Supporting Municipal Improvement District
Wyandotte County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2011

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:			

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:			

Page No.

Non-Budgeted Funds – Special Districts

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.

The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making additions to the library.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 13-14b12. Hospital special improvement fund. A hospital board of trustees may transfer annually from the general fund such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed \$250,000.

K.S.A. 17-1336a. Cemetery district special road and machinery funds. Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall be made.

And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. The state budget law does not apply to any money received as a gift or bequest.

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2011

The governing body of
Downtown Shareholder Self Supporting Municipal Improvement District
Wyandotte County

It meet on September 16, 2010 at 7:00 p.m. at in the Commission Chambers of the Municipal Office Building for the purpose of hearing & answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Ailed budget information is available at Unified Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*
General	393,772		364,079	10.497	383,500	223,060	12.502
Debt Service							
Totals	393,772	0.000	364,079	10.497	383,500	223,060	12.502
Less: Transfers	0		0		0		
Net Expenditures	393,772		364,079		383,500		
Total Tax Levied	0		231,275		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		0		17,841,623		

Outstanding Indebtedness,

Jan 1,	2008	2009	2010
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Clerk

Page No.

Downtown Shareholder Self Supporting Municipal Improvement District

2011

2011 Neighborhood Revitalization Rebate

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2010 July 1 Valuation: 17,841,623

Valuation Factor: 17,841.623

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2011 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Page No.

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

Municipal Improvement District District with respect to financing the 2011 annual budget for Downtown Shareholder Self Supporting Municipal Improvement District, Wyandotte County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Downtown Shareholder Self Supporting Municipal Improvement District district budget exceed the amount levied to finance the 2010 Downtown Shareholder Self Supporting Municipal Improvement District except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Downtown Shareholder Self Supporting Municipal Improvement District provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Downtown Shareholder Self Supporting Municipal Improvement District that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Downtown Shareholder Self Supporting Municipal Improvement District budget as defined above.

Adopted this _____ day of _____, 2010 by the Downtown Shareholder Self Supporting Municipal Improvement District District Board, Wyandotte County, Kansas.

Downtown Shareholder Self Supporting Municipal Improvement District District

, Chair/President

, Member

, Member

Page No. _____

(Attach a signed copy to the budget)

Board

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2009 'total expenditures' exceed your 2009 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have not been closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2009 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2009 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2009 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the

budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2009 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2009 has been completed, or the 2011 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2009 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2009 are not closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or

funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2010 'total expenditures' exceed your 2010 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2010 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the

general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2010 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be \$0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether

you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2011 'total expenditures' exceed your 2011 Unencumbered cash balance Dec 31.

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in \$0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a \$0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a \$0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated

spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to \$0 the municipality does not have to spend down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

The following were changed to this spreadsheet on 1/05/10

1. Instruction tab added line 8b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following were changed to this spreadsheet on 12/28/09

1. Nhood tab added note for computing table

The following were changed to this spreadsheet on 12/08/09

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum
4. Bud Summary delete a space and combine sentences 'Detail...' and 'and will' for where budget info

The following were changed to this spreadsheet on 9/25/09

1. InputPryr tab added line a16 'If amend.....'
2. InputPryr tab change Bond & Interest to Debt Service
3. InputOth tab change Bond & Interest to Debt Service
4. Levypage8 tab cell C31, C32, E31 added rule
5. Nolevypage9 tab cell C31, C32, D31 add rule
6. Mvalloc tab change cells C11-14 from D to E reference inputpryr tab for ad valorem tax
7. Added tab 'TransferStatutes'
8. Added tab 'NonBudFunds'
9. Added 'See Tab A - E' for violations
10. Instruction tab added 10e and 7c, and changed 10c, 10d, and 10h
11. Changed each fund page taking out the 'Yes' and 'No' and replacing with See Tab for violation
12. Nhood tab changed the Net valuation to July 1

The following were changed to this spreadsheet on 3/19/09

1. Certificate page change Bond & Interest to Debt Service and Adopted to Adopted
2. Debt Service page change the fund name from Bond & Interest to Debt Service
3. Budget Summary change the fund name from Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instruction under Submitting of Budgetrequired electronic submission.
2. Input other tab line 39 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 10/23/2008

1. Input tab (inputPrYr) added column for the current year expenditures.

2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
 - 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
 - 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
 - 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. All no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Added instruction lines 9g to 9l for additional edits for budget authority.
13. Added Non-budgeted fund form and link to certificate and summary pages.

The following were changed to this spreadsheet on 8/06/2007

1. All dates are linked to the inputpryr page
2. Instruction page changed the POC, electronic submission, blue area, and transfers expended
3. Split the input page to inputpryr and inputoth
4. Moved the mil rates from prior budget to Clerk info section
5. Added the Outstanding Indebtedness info to the input page and link to Budget Summary page
6. Added note about Delinquency Rate on input and changed all computation on the fund pages
7. Added debt links to the Computation Determine Limit
8. Transfers page added links to the Budget Summary page and allows for adjustments to the transfer
9. Added links from the indebtedness page to the Budget Summary page by separating bonds
10. Hard coded the Bond & Interest fund to the Certificate and Budget Summary pages. Also made the Bond & Interest its own fund page
11. Budget Summary added transfers adjustments and linked them along with the indebtedness info
12. Added "is a resolution required" statement with either yes or no automatic shown on Certificate

NOTICE OF BUDGET HEARING

The governing body of
Downtown Shareholder Self-Supporting Municipal Improvement District
Wyandotte County

met on September 16, 2010 at 7:00 p.m. in the Commission Chambers of the Municipal Office Building for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Budget information is available at United Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2011		Proposed Budget Year for 2011	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*
General	393,772					
Debt Service						
Total	393,772	0.000	364,079	10.497	383,500	12.502
Less: Transfers	0		0		0	
Net Expenditures	393,772		364,079		383,500	
Total Tax Levied	0		231,215		17,841,623	
Assessed Valuation	0		22,033,433			

Outstanding Indebtedness

Jan 1

	2008	2009	2010
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pay. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Lewis Levin
Chief Financial Officer